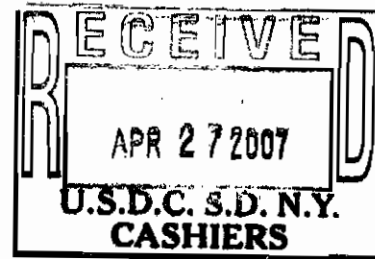


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MICHAEL J. GARCIA
United States Attorney for the
Southern District of New York
By: ROBERT WILLIAM YALEN (RY-5861)
Assistant United States Attorney
86 Chambers Street
New York, New York 10007
Telephone: (212) 637-2722
Fax: (212) 637-2687



UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

Hwei-In Huang,

Plaintiff,

v.

687 West 204th Street Corporation, 251 Seaman
Owners Corporation, and the United States
Internal Revenue Service,

Defendants.

JUDGE McMAHON

07 CV 3377

07 Civ. ____

NOTICE OF REMOVAL

Defendant United States Internal Revenue Service ("IRS"), by its attorney Michael J. Garcia, United States Attorney for the Southern District of New York, hereby removes the above-captioned action to the United States District Court for the Southern District of New York, pursuant to 28 U.S.C. §§ 1442, 1444, and 1446. The grounds for removal are as follows:

1. On or about February 16, 2007, plaintiff Hwei-In Huang ("Huang") commenced an action against the IRS and others in the Supreme Court of the State of New York, County of New York, by filing a Summons and Complaint (Index No. 102277/2007) (the "New York State Action"). By the complaint, Huang seeks, among other relief, a declaration that a federal tax lien does not encumber certain property allegedly owned by Huang. A copy of the Summons and Complaint is attached hereto as Exhibit A.

2. This action is removable pursuant to 28 U.S.C. § 1442(a)(1) because it names an agency of the United States, the IRS, as a defendant. It is also removable pursuant to 28 U.S.C. § 1444 because Huang's claim against the IRS seeks to quiet title to property on which the United States has claimed a lien.

3. Removal is timely under 28 U.S.C. § 1446(b). Section 1446(b) authorizes removal within thirty days of proper service of process in an action. *See Whitaker v. American Telecarting, Inc.*, 261 F.3d 196, 202 (2d Cir. 2001) (holding that "the commencement of the removal period [can] only be triggered by formal service of process . . ."). Proper service of process on the United States in an action commenced in state court to quiet title to property in which the United States has an interest requires service on the United States Attorney's Office for the district in which the action is brought. *See* 28 U.S.C. § 2410(b). Huang has not served the United States Attorney's Office for the Southern District of New York in the New York State Action.

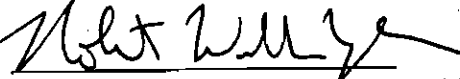
4. The submission of this notice of removal is solely for the special purpose of removing this action to the appropriate federal court and is not a general appearance by the IRS. This Office makes a limited appearance on behalf of the IRS solely for the purpose of removal of this action. This submission does not constitute a waiver of any defense available to the IRS, including any defense under Rule 12 of the Federal Rules of Civil Procedure.

Dated: New York, New York
April 27, 2007

Respectfully submitted,

MICHAEL J. GARCIA
United States Attorney
Attorney for Defendant IRS

By:



ROBERT WILLIAM YALEN (RY-5861)
Assistant United States Attorney
Tel.: (212) 637-2722
Fax: (212) 637-2687

To: By Federal Express
John F. McHugh, Esq.
6 Water Street, Suite 401
New York, NY 10004
Attorney for Plaintiff

687 West 204th Street Corp.
c/o GAM Holding Corp.
P.O. Box 96
Yonkers, NY 10710
Co-Defendant

251 Seaman Owners Corp.
c/o Robert E. Hill Inc.
279 West 231st Street
Bronx, NY 10463
Co-Defendant